



AUDIT: CARROLL COUNTY SHERIFF'S OFFICE SPECIAL INVESTIGATION

Audit for January 1, 2011, Through October 20, 2016. State Auditor Mary Mosiman recently released a special investigation audit of the Carroll County Sheriff's Office. The investigation was initiated because of concerns regarding the collection of fees for permit to carry weapons classes offered and administered by employees of the Sheriff's Office.

Findings. An estimated total of \$128,710 of permit to carry weapons class fees were collected by two employees of the Sheriff's Office and not deposited with the county. Because adequate records were not readily available, it was not possible to determine the actual total amount of receipts from the classes.

An additional finding was that \$20,082 in checks, written to the Carroll County Sheriff's Office for the permit to carry weapons class fees, were substituted for cash from the Sheriff's Office daily deposits. That cash was then divided between the two Sheriff's Office employees who were teaching and administering the classes.

Recommendations. Recommendations detailed in the audit included:

- The Sheriff's Office should implement policies and procedures to ensure that all collections received are deposited in a county bank account in a timely manner. Additionally, policies and procedures should be developed for providing permit to carry weapons classes.
- County officials should develop policies and procedures for the use of the courthouse and other county facilities.
- If it is determined that permit to carry weapons classes should be offered by the Sheriff's Office, county officials should ensure adequate procedures are developed. If county officials decide not to provide permit to carry weapons classes, but allow county employees to teach classes on their own, county officials should develop policies to prohibit county employees from using county resources.

More Information. The full audit report can be found on the Auditor of State's website [here](#).

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